Edn. & Pub. Health (1943) Department

M SERIES.

G.O. No. 430 Edu

Dated 20-3-47.

[Despatch Abstract.]

Tax - Education - Municipal Council, Mangalore - Levy on vacant la
Discontinuance - Sanctioned.

C.F. 32.

In reply, please quote number, date and short title.*

ASST. SECRETARY TO GOVT. EDUCATION AND PUBLIC HEALTH DEPT. 9 - MAR 1943 DEPARTMENT.

Received *Registered*

From (Name) Sri K.Ramaswami Mudaliar,

(Designation) Commissioner, Mangalore Municipality,

Post Box, (Station) Mangalore.

Telegraphic Address

DIRECTOR OF PUBLIC INSTRUCTION 28 FEB 1943 MADRAS

Edn. & P.H. Dept. (A)

To

The Secretary to Government of Madras, Education & Public Health Department, MADRAS

Through: The Chairman, Municipal Council, Mangalore.

The Director of Public Instruction, M a d r a s.

Ref:C *No.* A1/9/43, *dated* 23. 2. 1943.

Sir

The papers referred to the Govt's note on pp 3-5 supra have been called for from H.R.O. This may be over till the G.Os are Received or till 14.3.1943 whichever is earlier

10.3.43

ENCLOSURES

SPARE COPIES (2)

Subject:- Tax - Property - Vacant lands - Education tax - Sanction for exemption - requested.

Reference:-G.O. No. 3536 L.A. dated 23rd November 1942.

(2)

In view of G.O.No. 3536 L.A. dated the 23rd November 1942 wherein Government have pointed out that Municipal Councils have not availed themselves adequately of the provisions for the taxation of vacant lands i.e. lands not being adjacent or appurtenant to buildings and not used exclusively for agricultural purposes, on the basis of their capital (market) value, the Municipal Council, in its resolution No.1, dated 15. 2. 1943 has resolved to notify its intention to levy the property tax on the capital value basis with effect from 1-4-1943 at the following rates.

1. Tax for general purposes @ 1/16 % of the capital value per half y
2. Lighting tax @ 1/64 % -do-
3. Scavenging tax @ 1/64 % -do-
4. Education tax @ 1/384 % -do-

pp 5-6 infra

pp 3-5 "

It is also further resolved to address Government to exempt the vacant lands from education tax. A copy of the Council resolution No.1, dated 19.2.1943 together with my note to Council is enclosed Accordingly a preliminary notification under Section 78(3) of the Madras District Municipalities Act 1920 as amended has also been published in the South Kanara District Gazette, dated the 20th February 1943.

p 7 infra

1

At present education tax is levied @ 2 pies per 4000 sq.ft. or portion thereof per half year, which is very negligible, and the total revenue derived therefrom will not be more than Rs. 20 per annum. The Council has provisionally fixed the rate of 1/384% of the capital value as education tax on vacant lands which is to be left out if Government sanction exemption.
A notification under Section 34 of the Elementary

Education Act of 1920 has however been published proposing to levy education tax @ 1/384 %. A copy of the notification is enclosed.

The revenue that might be derived by the levy of Education tax at 1/384 % as provisionally proposed by t h e Council will be very little, and even be less than Rs.20/- per annum. I therefore request that the Government may be pleased to exempt the vacant lands from the levy of Education tax.

The Government having considered the question whether municipal councils have been adequately taxing vacant lands, i.e. lands not being adjacent and appurtenant to buildings and not used exclusively for agricultural purposes, and whether the fact of situational importance of such lands is being taken into account while assessing such lands, have issued the following instructions in their order No.3536 L.A., dated the 23rd November 1942.

(1) To vary the rate of tax on vacant lands when based on extent so as to be commensurate with their value arising from their situation, their condition as prospective sites for the construction of residential quarters or for the location of mills, factories, or other industrial or commercial concerns, and to see that valuable lands are taxed at sufficiently high rates subject however to the maximum rates fixed by the Government.

(2) To adopt the capital (Market) value as the basis of assessment, so that the vacant lands may be adequately taxed in view of the rising value of lands as a result of such factors as the growth of industry or commerce

This council is now assessing vacant lands to general property tax at the rate of annas four per 4000 sq.ft. or portion thereof half yearly, irrespective of the incremental values arising from the situational importance of the land, and scavenging tax, lighting tax and education tax are also levied at pies 6, 3, and 2 respectively for every 4,000 sq.ft or portion thereof half yearly.

The maximum rates fixed by the Government as per G.O.No. 1111 L & M., dated the 1st April 1931 are as follows :-

purposes	Rs.4/- for every 320 sq.yards or portion there-	
tax	Rs.4/- do	of.
	Re.1/- do	
	Re.1/- do	

In G.O.No. 2362 L & M., dated the 4th July 1931, a minimum assessment of eight annas per annum on a single plot of land for the purpose of levy of property tax for general purposes is also fixed taking the same unit of 320 sq.yards.

Basis No.1 will give rise to practical difficulties in the matter of delimitation of boundaries for different rates of assessment, But market values can be ascertained with a reasonable amount of correctness in all parts of the town and this will furnish a fair basis for assessment.

A few instances of vacant land assessments are shown below. In view of the disparity between the existing assessment which is based on vacant land basis and the proposed assessment (if based on market value) & assessed on maximum percentage fixed in G.O. No. 3930 L & M., dated the 4th October 1932, there will be a considerable increase in revenue. Further as the land values are rising as a result of growth of industry or commerce and as they are not the same in all the parts of the Municipality there will be justification in assessing on market value basis.

S.No.	Assessment No.	T.S.No.	Name of the owner.	Extent.	Present tax per half year.	Capital Value.	Tax per half year on market value basis.
					Rs a p		Rs a p
1.	9396	14-186(por)	M/s Jayanthilal Brothers.	1397 S.ft	0. 4.11	7005 actuals.	26. 4. 3
2	15729	25-304	Diocesan property.	4 acres	13. 8. 4	3000	45. 0. 0
3.	15741	25-315/A	Gulabi Alvathi	4 acre &23305 S.ft.	5. 3. 7	"	17. 4. 0
4.	15772	25-326	Dr.B.Narayana	25511 S.ft.	2. 2. 5	"	6.10. 2
5.	388	1-1574/6&7	Flora Pinto	18296 S.ft.	1. 8. 7	4000	6. 4.10

It is a well known fact that Mangalore is a town of industrial and commercial importance. The chief industries are expanding day by day and their institutions are spread almost all over the town. A number of tile factories by the river side on the west and South, Coffee curing works, cashew industry Jeppu Asylum, Commonwealth Iron works, Hosiery Factory and so many other industries with a tendency for growth, and expansion of commercial activities have increased the land value every where. It is therefore suggested that the advice of Government to adopt the capital value as the basis of assessment of vacant lands may be accepted so that the council can adequately tax the rising value of lands on a uniform basis.

Government in their order No.3930 L & M., dated the 4th October 1932 have fixed the following maximum percentage at which the council can levy property tax on vacant lands on capital value basis:

1)	Tax for general purposes	1/4%	of the capital value per half year.
2)	Water & Drainage tax	1/4%	do
3)	Lighting tax	1/16%	do
4)	Scavenging tax	1/16%	do

This council has already exempted lands not being adjacent or appurtenant to buildings and not used exclusively for agricultural purpos from the levy of water and drainage tax. The council may also resolve to exempt such lands from the levy of Education tax which is now being levied at 2 pies per 4000 sq.ft or portion thereof per half year with Government sanction, as the revenue derived therefrom is not more than Rs.20 per annum. Provisionally the rate of education tax may be fixed as 1/24th of the rate proposed for general purposes, to be left out if Government sanction exemption. Hence the council may fix the percentage of taxes for general purposes, scavengi lighting and education with the exception of water and drainage tax at any rates subject to the maxim fixed by the Government on the lands referred to above and also resolve to publish the notification under section 78 of the Madras District Municipalit

Act in the District Gazette and one local Vernacular paper re. the levy of the tax at the rates that may be determined, so as to take effect from 1st April 1943, fixing not less than one month for submission of objections ~~fro~~ from the public. The final notification after considering the objections that may be received from the public will have to be publis before the 31st March 1943 if the new rates are to take effect from 1.4.1943.

Municipal Office,) K. Ramaswami
Mangalore, 28.1.43) Commissioner.

Municipal Office,
Mangalore, 23.2.43

25243
Commissioner.

Extract from the proceedings of the Mangalore Municipal Council, dated the 19th February 1943.

Read G.O.No. 3536 L.A., dated the 23rd November 1942 advising the Municipal councils to vary the rate of tax on vacant lands when based on extent so as to be commensurate with their value arising from their situation or to adopt the capital value as the basis of assessment and the Commissioner's note thereon requesting the council to adopt the capital value as the basis of assessment with effect from 1st April 1943 and to resolve to publish a notification under section 78 of the Madras District Municipalities Act to assess the vacant lands to tax for general purposes, scavenging tax, lighting tax and education tax at any rates subject to the maxima prescribed by Government and also to address the Government to exempt such lands from the levy of education tax.

Resolved to notify under section 78 of the Madras District Municipalities Act that vacant lands, i.e. lands not being adjacent or appurtenant to buildings and not used exclusively for agricultural purposes be assessed to property tax on the basis of their capital (market) value from 1st April 1943 at the following rates : Tax for general purposes, 1/16 % of the capital value per half year, lighting tax 1/64% scavenging tax 1/64% Education tax 1/384%

Resolved that notifications be made in Kanteerava and Rakno.

Resolved that Government be addressed to exempt lands from education tax.

Resolved that a committee consisting of Messrs G.Dathathriya Rao, J.S.Suvarna, Rao Sahib P.R.Punja, M.S.Sres

Fredrick Pais and B.Gangadhar Das be constituted to scrutinize the existing demand under this item of tax.

Municipal Office, Mangalore,)
Dated the 23rd February 1943)

25242

COMMISSIONER.

25/2/43

Mangalore Municipality
ಮಂಗಳೂರು ಮುನಿಸಿಪಾಲಿಟಿ

Notification under section 78(3) of the Madras District Municipalities Act 1920 as amended.

It is hereby notified for public information and criticism that in view of G. O. No. 3536 L. A. dated the 23rd November 1942 pointing out that Municipal Councils have not availed themselves adequately of the provisions for the taxation of vacant lands on the basis of their capital value, the Municipal Council, Mangalore, in its resolution No 1, dated 19th February 1943, has resolved to notify its intention to levy the property tax for general purposes, lighting tax and scavenging tax on vacant lands i. e. lands not being adjacent or appurtenant to buildings and not used exclusively for agricultural purposes within the Mangalore Municipality on the basis of their capital (Market) value (instead of the existing property tax for general purposes at annas 4, lighting tax at pies 3 and scavenging tax at pies 6 for every 4,000 sq. ft. or portion thereof per half year on the basis of extent) with effect from 1—4—1943, at the following rates:

1. Tax for general purposes at 1/16% of the capital value per half year
2. Lighting tax at 1/64% do
3. Scavenging tax at 1/64% do

} aggregate 3/32%

2. It is also proposed to levy education tax at 1/384% of the capital value per half year on vacant lands under Section 34 of the Elementary Education Act of 1920 (instead of the existing rate of 2 pies for every 4,000 sq. ft. or portion thereof) with the sanction of Government, who, however, will be moved to exempt vacant lands from Education tax.

Objections to the above proposal may be submitted so as to reach the Municipal Office, up to 5 P. M. on 24—3—1943. The Council will consider the objections received within the said period and come to a final decision.

Municipal Office,
Mangalore,
20—2—1943.

K. Ramaswami,
Commissioner,
Mangalore Municipality.

ತಿದ್ದುಪಡಿಯಾದ ಮದ್ರಾಸು ಡಿಸ್ಟ್ರಿಕ್ಟ್ ಮುನಿಸಿಪಾಲಿಟಿಗಳ 1920ನೇ ಇಸವಿ Vನೇ ಎಕ್ಟಿನ ಸೆಕ್ಷನ್ 78(3)ರ ಪ್ರಕಾರ ಪ್ರಕಟಿಸಲ್ಪಟ್ಟ ನೋಟೀಸು.

ಈ ಮೂಲಕ ಎಲ್ಲಾ ಜನರಿಗೆ ತಿಳಿಯಪಡಿಸುವುದೇನೆಂದರೆ:—

ಮುನಿಸಿಪಲ್ ಕೌನ್ಸಿಲುಗಳು ಖಾಲಿ ಸ್ಥಳಗಳಿಗೆ ಅವುಗಳ ಮೌಲ್ಯದ ಮೇಲೆ ತೆರಿಗೆಯನ್ನು ಹೊರಿಸುವ ಕಾನೂನನ್ನು ಸರಿಯಾಗಿ ಅನುಸರಿಸುವುದಿಲ್ಲವೆಂಬುದನ್ನು ಸರಕಾರವು ತನ್ನ ತಾ.23-11-42ನೇ ನಂಬ್ರ 3536ನೇ ಹುಕುಮಿನಲ್ಲಿ ಸೂಚಿಸಿದ್ದರಿಂದ ಮಂಗಳೂರು ಮುನಿಸಿಪಲ್ ಕೌನ್ಸಿಲು ತನ್ನ 1943ನೇ ಇಸ್ವಿ ಫೆಬ್ರವರಿ ತಾರೀಕು 19ರಲ್ಲು ನಡೆದ ಸಭೆಯ 1ನೇ ನಿರ್ಣಯದ ಪ್ರಕಾರ ಈಗ ಹೊರಿಸಿರುವ ಮಂಗಳೂರು ಮುನಿಸಿಪಾಲಿಟಿಯ ಒಳಗಿರುವ ಪ್ರತಿ ಒಂದು ಖಾಲಿ ಸ್ಥಳಗಳಿಗೆ ಪ್ರತಿ 4000 ಚದರಡಿ ಯೂ ಅದರ ಅಂಶಕ್ಕೆ ಅರ್ಧ ವರ್ಷಕ್ಕೆ 4 ಆಣೆಯಂತೆ ಇರುವ ಸಾಮಾನ್ಯ ತೆರಿಗೆ, 3 ಪೈಯಂತೆ ಇರುವ ದೀಪದ ತೆರಿಗೆ, ಮತ್ತು 6 ಪೈಯಂತೆ ಇರುವ ಪಾಯಿಖಾನೆ ತೆರಿಗೆಯ ಬದಲಾಗಿ ಈ ಕೆಳಗೆ ಕಾಣಿಸಿದಂತೆ ತೆರಿಗೆಯನ್ನು 1943ನೇ ಇಸವಿ ಎಪ್ರಿಲು ತಿಂಗಳ 1ನೇ ತಾರೀಕಿನ ಲಾಗಾಯ್ತು ತೆರುವ ನಿರ್ಧಾರವನ್ನು ಪ್ರಕಟಿಸುವುದಾಗಿ ನಿಶ್ಚಯಿಸಿರುತ್ತದೆ.

1. ಅರ್ಧ ವರ್ಷಕ್ಕೆ ಆಯಾಯ ಸ್ಥಳದ ಮೌಲ್ಯದ ಸೇಕಡಾ 1/16ರಂತೆ ಸಾಮಾನ್ಯ ತೆರಿಗೆ
2. ಅರ್ಧ ವರ್ಷಕ್ಕೆ ಆಯಾಯ ಸ್ಥಳದ ಮೌಲ್ಯದ ಸೇಕಡಾ 1/64ರಂತೆ ದೀಪದ ತೆರಿಗೆ.
3. ಅರ್ಧ ವರ್ಷಕ್ಕೆ ಆಯಾಯ ಸ್ಥಳದ ಮೌಲ್ಯದ ಸೇಕಡಾ 1/64ರಂತೆ ಪಾಯಿಖಾನೆ ತೆರಿಗೆ.

ಮತ್ತು 1920ನೇ ಇಸವಿಯ ಎಲಿಮೆಂಟರಿ ಎಜ್ಯುಕೇಶನ್ ಎಕ್ಟಿನ ಸೆಕ್ಷನ್ 34ರ ಮೇರೆಗೆ ಹೊರಿಸಿರುವ 4000 ಚದರಡಿ ಯಾ ಅದರ ಅಂಶಕ್ಕೆ ಅರ್ಧ ವರ್ಷಕ್ಕೆ 2ಪೈಯಂತೆ ಈಗ ಇರುವ ವಿದ್ಯಾತೆರಿಗೆಯ ಬದಲಾಗಿ ಸರಕಾರದ ಸೆಂಕ್ಷನ್ ಪಡೆದು ಆಯಾಯ ಖಾಲಿ ಸ್ಥಳದ ಮೌಲ್ಯದ ಮೇಲೆ ಸೇಕಡಾ 1/384ರಂತೆ ವಿದ್ಯಾಸಂಬಂಧವಾದ ತೆರಿಗೆಯನ್ನು ಹೊರಿಸುವುದಾಗಿಯೂ ನಿಶ್ಚಯಿಸಿರುತ್ತದೆ. ಖಾಲಿ ಸ್ಥಳಗಳ ಮೇಲೆ ತೆರುವ ವಿದ್ಯಾಸಂಬಂಧವಾದ ತೆರಿಗೆಯನ್ನು ತೆಗೆದು ಹಾಕುವಂತೆ ಸರಕಾರವನ್ನು ಹಾಗೂ ಕೇಳಲಾಗುವುದು.

ಮೇಲಿನ ಈ ತೆರಿಗೆ ತೆರುವ ವಿಷಯದಲ್ಲಿ ಆಕ್ಷೇಪಣೆಗಳಿದ್ದಲ್ಲಿ ಅಂಥವುಗಳನ್ನು ತಾ. 24—3—1943ನೇ ದಿವಸ ಸಂಜೆ 5 ಗಂಟೆಯ ಒಳಗೆ ಮುನಿಸಿಪಲ್ ಆಫೀಸಿನಲ್ಲಿ ತಲಪುವಂತೆ ರವಾನಿಸಿದ್ದಲ್ಲಿ ಅವುಗಳು ಮುನಿಸಿಪಲ್ ಕೌನ್ಸಿಲಿನಿಂದ ಗಮನಿಸಲ್ಪಡುವುದು.

ಮುನಿಸಿಪಲ್ ಆಫೀಸು,
ಮಂಗಳೂರು,
20—2—1943.

ಕೆ. ರಾಮಸ್ವಾಮಿ,
ಕಮಿಶನರ್,
ಮಂಗಳೂರು ಮುನಿಸಿಪಾಲಿಟಿ.

(True Copy)

23rd February 1943.

COMMISSIONER.

C.P.&P.H.L.M.,-150-2-43.

compd:

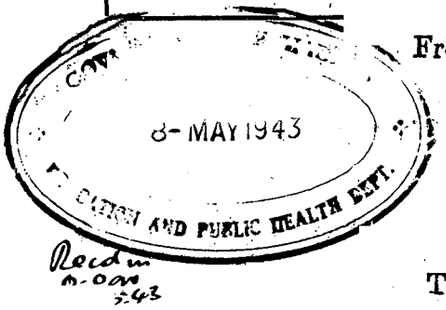
12084 17

C.F. 32.

Local Administration DEPARTMENT

In reply, please quote number, date and short title.*

Received Registered



Recd on 8-MAY-43

From (Name) Sri K. Ramaswami Mudaliar,

(Designation) Commissioner, Mangalore Municipality.

Post Box ....., (Station) Mangalore.

Telegraphic Address .....

To The Secretary to Government,
Education & Public Health Department, Madras,
THROUGH: The Chairman, Municipal Council,
Mangalore
The Director of Public Instruction,
Madras.

Prof:C. No. A1/9/43, dated 4th April 1943.

ENCLOSURES 2

(H)

SPARE COPIES 2 (H) (2)

Subject: Tax - Education - Vacant lands - discontinuance - sanction - requested.

Ref:G.O.MS No.430 D/20.3.43 & this office letter Ref.C.No. A1/9/43 dated 23.2.43. ======

In view of G.O.No. 3536 L.A., dated the 23rd November 1942 wherein Government pointed out that Municipal Councils have not availed themselves adequately of the provisions for the taxation of vacant lands on the basis of their capital (Market) value, the Municipal Council in its Resolution No.1, dated the 19th February 1943 resolved to notify its intention to levy the property tax on the capital value basis with effect from 1-4-1943 at the following rates.

(1) Tax for general purposes @ 1/16 % of the Capital value per half yea
(2) Lighting tax @ 1/64 % do
(3) Scavenging tax @ 1/64 % do
(4) Education tax @ 1/384 % do

Amp 5 pp (H)
pp1-2 (H)
pp9-10 (H)

It also further resolved to address Government to exempt the vacant lands from education tax. The Governmen were accordingly addressed in this office letter referred to above and they were pleased to approve the proposal of the council to discontinue the levy of Education tax on vacant lands with effect from 1-4-1943 in their order Ms No. 430 dated the 20th March 1943. The preliminary notification as per the Council's resolution was published in the Gazette. But when it came up before the Council for final decision it dropped the idea of levying tax on vacant lands on capital value basis, and resolved to continue the existing basis of assessment. As per the existing basis the rate of education tax is 2 pies per 4000 Sq.ft or portion thereof per half year. As the exemption referred to above granted by Government is for the levy of Education tax @ 1/384% proposed to be 1 vied on the capital value the council now requests that the exemption be made applicable even in respect of the levy on the existing extent basis. A copy of the Council's resolution No.1, dated the 19th April 1943 with my note to the council in the matter is enclosed. The total amount of revenue that will be forgone by the above exemption will be only about Rs.20 per annum spread over about 324 assessments. As this is a very negligible

amount I request that Government may be pleased to pass orders applying the exemption communicated in G.O.No.Ms 430 Education & Public Health Department, dated the 20th March 1943 even for the levy of Education tax on the existing basis with effect from 1st April 1943. (H)

Government in their G.O.No. MS 430 dated the 20th March 1943 have approved the proposal of the council to discontinue the levy of education tax on vacant lands with effect from 1-4-1943. But the question of discontinuing the levy of education tax arose in connexion with the Council's pr proposal of assessing vacant lands on their capital value basis which has since been dropped by the council in its resolution No.41 dated the 25th March 1943.It is a matter for consideration whether the question of discontinuanceof the levy of education tax as approved by Government should be considered though the question of adopting the capital value basis in assessing vacant lands is dropped by the council. Now the education tax is levied at pies 2 per 4000 sq.ft. or portion thereof which is very negligible and the revenue deriv therefrom is not more than Rs.20 per annum. If the intimation of the council is to exempt vacant lands from Education tax th council is requested to resolve accordingly so that Government may be addressed and the matter further clarified.

Extract from the Proceedings of the Mangalor Municipal Council, dated the 19th April 1943.

x x x

1. Read: G. O. No. MS 430 Education & Public Health, dated the 20th March 1943 approving the proposal of the Municipal Council to discontinue the levy of education tax on vacant lands with effect from 1st April 1943 and the Commissioner's note thereon requesting council whether ~~th~~ in view of the council's decision to drop the question of assessing vacant lands on the capital value basis the ~~intimation~~ of the council is to discontinue the levy of education tax on vacant lands.

Education and P. H. Dept.
(A)

Abstract

Tax - Education - Municipal Council, Mangalore levy on vacant lands - Discontinuance - Sanction

Read again: G.O. No. 332 Edn., Dt. 26-2-1942 No. 3462 (5) A/43]. From the Chairman, Mangalore Municipality, Roc. C. No. A-1/9/43 Dt. 23/4

Order No. 4350, Dt. 20-3-43

Under Sections 34 and 35 of the Madras Elementary Education Act 1920, the Government approve the proposal of the Municipal Council, Mangalore, to discontinue the levy of education tax on lands ~~which are not used exclusively for agricultural purposes and are not occupied by, or adjacent and appurtenant to, buildings of the Municipality~~

/with effect from 1-4-1943.

16.3.43. 16.3.43

16.3.43 Note:- In G.O No 332 Edn., Dt 26-2-1942 Sanction was accorded to the levy of education tax at 2 pies per half year for every 4000 Sq. ft. or part thereof of vacant lands in the Mangalore Municipality. The Mu. Cl., Mangalore, while revising the ~~rates of~~ method of taxation with reference to the orders in G.O No 3536 L.A., Dt 23-11-1942, proposes to discontinue the levy of education tax on vacant land The total revenue derived from this tax is reported to be only Rs. 20/- (per annum) There seems to be no objection to approve the Council's proposal. ~~D.A. may see the draft~~

16.3.43 16/3.43 16.3.43 S

(1) The D.P.I

The Ex^{ve} of the Com^r., Mangalore Municipality (thro' C.M.O).

15 Education and P.H. Depr: (1)

pp-2 of C. No. 12584-A/43 From the Com'r, Mangalore Municipality,

Ref C No A-1-9/43, Dt 4.4.1943.

Memo

Tax - Education - Municipal Council, Mangalore

- Levy on vacant lands - Discontinuance - Go No. 430 Edn, Dt 20.3.43

The Com'r, Mangalore Municipality, is informed that in view of the orders in G.O. No. 430 Edn, Dt 20.3.1943 the Council cannot in 1943-44 levy education tax on vacant lands on the basis of the capital value or with reference to the assessment on extent of such lands.

Mr. Bowes Lyon
104 Ed
27.3.43 (H)

Co. Mangalore Municipality (thro' C.M.C)
D.P.I.

Dy to
11.5.43

Subject + Reference as in page 15 ante.

The Commissioner of the Bangalore Municipality is informed that ~~as further orders of~~ the Govt: are necessary for having already approved the reconstruction of the levy of ~~cess~~ cess on vacant lands in the municipality, no further orders are necessary as the council's Resolution No. 1 of the 19th April 1943

12-6-43

DPD

To the Commr.,
Bangalore municipality
Bangalore

Local Administration DEPARTMENT.

reply, please quote number, date and short title.*

Received 19 MAY 1943 *Registered*

From (Name) Sri K. Ramaswami Mudaliar.

(Designation) Commissioner, Mangalore Municipality

Post Box ....., (Station) Mangalore.

Telegraphic Address.....

To The Secretary to Government,
Education & Public Health Department, Madras,
THROUGH: The Chairman, Municipal Council,
Mangalore,
& The Director of Public Instruction,
Madras.

Ref: C. *No.* A1/9/43, *dated* 4th April 1943.

Sir,

Enclosures 2

Put up in another file herewith 12.5.43.

Spare Copies

Subject: Tax - Education discontinuance - sanction - requested.

Ref: G.O.No.MS 430, dated 20.3.1943 & this office letter Re C.No.A1-9-43 dated the 23rd February 1943.

In view of G.O.No. 3536 L.A., dated the 23rd November 1942 wherein Government pointed out that Municipal Councils have not availed themselves adequat of the provisions for the taxation of vacant lands on basis of their capital (Market) value, the Municipal Council in its Resolution No.1, dated the 19th Febr 1943 resolved to notify its intention to levy the property tax on the capital value basis with effect 1-4-1943 at the following rates.

1) Tax for general purposes @ 1/16 % of the Ca value per ha
2) Lighting tax @ 1/64 % do
3) Scavenging tax @ 1/64 % do
4) Education tax @ 1/384 % do

It also further resolved to address Government exempt the vacant lands from education tax. The Governm were accordingly addressed in this office letter referre to above and they were pleased to approve the proposal of the council to discontinue the levy of Education tax on vacant lands with effect from 1-4-1943 in their order Ms No. 430 dated the 20th March 1943. The preliminary notification as per the Council's resolution was published in the Gazette. But when it came up before the Council for final decision it dropped the idea of levying tax on vacant lands on capital value basis, and resolved to continue the existing basis of assessment. As per the existing basis the rate of education tax is 2 pies per 4000 Sq.ft or portion thereof per half year. As the exemption referred to above granted by Government is for the levy of Education tax @ 1/384% proposed to be levied on the capital value the council now requests that the exemption be made applicable even in respect of the levy on the existing extent basis. A copy of the Council's resolution No.1, dated the 19th April 1943 with my note to the council in the matter is enclosed. The total amount of revenue that will be forgone by the above exemption will be only about Rs.20 per annum spread over about 324 assessments. As this is a very negligible

amount I request that Government may be pleased to pass orders applying the exemption communicated in G.O.No.Ms 430 Education & Public Health Department, dated the 20t March 1943 even for the levy of Education tax on the existing basis with effect from 1st April 1943.

5543

COMMISSIONER.

Government in their G.O.No. MS 430 dated the 20th March 1943 have approved the proposal of the council to discontinue the levy of education tax on vacant lands with effect from 1-4-1943. But the question of discontinuing the levy of education tax arose in connexion with the Council's ~~prop~~ proposal of assessing vacant lands on their capital value basis which has since been dropped by the council in its resolution No.41 dated the 25th March 1943. It is a matter for consideration whether the question of discontinuance of the levy of education tax as approved by Government should be considered though the question of adopting the capital value basis in assessing vacant lands is dropped by the council. Now the education tax is levied at pies 2 per 4000 sq.ft. or portion thereof which is very negligible and the revenue derived therefrom is not more than Rs.20 per annum. If the intimation of the council is to exempt vacant lands from Education tax the council is requested to resolve accordingly so that Government may be addressed and the matter further clarified.

Extract from the Proceedings of the Mangalore Municipal Council, dated the 19th April 1943.

1. Read: G. O. No. Ms 450 Education & Public Health, dated the 20th March 1943 approving the proposal of the Municipal Council to discontinue the levy of education tax on vacant lands with effect from 1st April 1943 and the Commissioner's note thereon requesting council whether ~~th~~ in view of the council's decision to drop the question of assessing vacant lands on the capital value basis the ~~intimation~~ intention of the council is to discontinue the levy of education tax on vacant lands.

Education Department.

From

Sir R.M. Statham, M.A.,C.I.E.,I.E.S.,
DIRECTOR OF PUBLIC INSTRUCTION, MADRAS

To

The Secretary to the Government of Madras,
Education and Public Health Department
Fort St.George, Madras.

R.C.No.1986-B/43 dated 16th July 1943.

SIR,

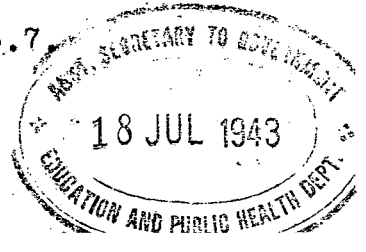
Elementary Education--Municipal Council,Mangalore--
Education tax--Vacant lands--discontinuance--sanctio
Reference:-This office reference R.C.1986-B/43 dated
17..5..1943.

Kindly let me know when orders of Government may be expected on the above communication. If orders have alread been passed, a copy ~~of~~ thereof may be furnished to me.

FOR DIRECTOR OF PUBLIC INSTRUCTION.

cs.16.7.

16/7



Page 151, M. T. Rule 50—

Insert the following as item 7 and *renumber* the subsequent entries accordingly: —

Item 7	Assistant Superintendent of Police, Bhadrachalam.	6 Weeks	G. O. No. 1231-Judl., dated 23rd July 1906.

[1st List No. 78, dated 10th June, 1937].

Page 154, M. T. A. Rule 52 (b)—

Agriculture College Day and Conference at Coimbatore—Officers permitted to attend and travelling allowance admissible.

The Director of Agriculture and the Dy. Directors of Agriculture have been permitted by Government to attend the College Day and Conference held at Coimbatore every year. The remaining Gazetted Officers of the Agricultural Department have been allowed to attend the College Day and Conference once in three years, one third of the total number being allowed to attend every year.

The Director of Agriculture only is permitted to draw Travelling Allowance as on tour for his journey to and from Coimbatore in connection with the annual College Day and Conference. The other officers are eligible only to single railway fares *plus* daily allowance for days of their halt

Edn. & P.W. (A)

(12mo No. 21507 A-1 Edn. 8726.7.63

Taxn. Education - Nd. of Mangalore -
Levy on vacant lands - Discontinuance
Ref from the D.P.I. Rc. No. 1986 B/62 of 16.7.63

A copy of the No. No. 12584 A
of 12.6.63 is communicated to the D.P.I

22/7/63 22.7.63 24.7.63